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# **CALIFORNIA HEALTH POLICY AND DATA ADVISORY COMMISSION**

This publication is produced with the advice and consultation of the California Health Policy and Data Advisory Commission, in accordance with the Health and Safety Code Division 107, Part 5, Chapter 1.

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## **FOREWORD**

Under the requirements of Health and Safety Code, Part 1.8, Health Data and Advisory Council Consolidation Act, the Office of Statewide Health Planning and Development is responsible for developing and maintaining systems of hospital uniform accounting and reporting. The Act requires all California hospitals, except federal hospitals, to implement and use the Office-prescribed hospital uniform accounting system in their books and records on a day-to-day basis.

As provided by the statutes, and implementing regulations, individual hospitals may request (1) modifications to the required accounting and reporting systems and (2) time extensions for filing required reports. In the event they are not satisfied with the decisions, and in accordance with established procedures, they may file appeals.

The Office, with the advice of the California Health Policy and Data Advisory Commission, will review on an on-going basis, and update as necessary, the accounting and reporting systems set forth in this Manual. We welcome any suggestions which you, the users of those systems, may have to improve them. Please mail your suggestions to the address above.

Office of Statewide Health Planning and Development  
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

**REVISION RECORD**

After the revised manual material has been inserted, the person inserting the material should enter the date of the transmittal letter and initial on the appropriate lines.

<u>Revision Number</u>	<u>Revision Date</u>	<u>Revision Initials</u>	<u>Number</u>	<u>Date</u>	<u>Initials</u>
1	<u>7/92</u>	<u>JRB</u>	19	_____	_____
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3	<u>10/94</u>	<u>JRB</u>	21	_____	_____
4	<u>4/95</u>	<u>JRB</u>	22	_____	_____
5	<u>10/95</u>	<u>JRB</u>	23	_____	_____
6	<u>11/95</u>	<u>JRB</u>	24	_____	_____
7	<u>12/96</u>	<u>JRB</u>	25	_____	_____
8	<u>10/98</u>	<u>JRB</u>	26	_____	_____
9	<u>4/00</u>	<u>KJK</u>	27	_____	_____
10	<u>7/03</u>	<u>KJK</u>	28	_____	_____
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